



[4830-01-p]

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 301

[TD 9839]

RIN 1545-BN41

Partnership Representative Under the Centralized Partnership Audit Regime and Election To Apply the Centralized Partnership Audit Regime; Correction

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Final rule; correction.

SUMMARY: This document contains a correction to a Treasury Decision 9839, which was published in the **Federal Register** on Thursday, August 9, 2018. Treasury Decision 9839 contains final regulations regarding the designation and authority of the partnership representative under the centralized partnership audit regime, which was enacted into law on November 2, 2015 by section 1101 of the Bipartisan Budget Act of 2015 (BBA).

DATES: This correction is effective [INSERT DATE OF PUBLICATION IN THE FEDERAL REGISTER] and applicable August 9, 2018.

FOR FURTHER INFORMATION CONTACT: Joy E. Gerdy Zogby of the Office of Associate Chief Counsel (Procedure and Administration), (202) 317- 4927 (not toll-free numbers).

SUPPLEMENTARY INFORMATION:

Background

The final regulations (TD 9839) that are the subject of this correction are issued under section 1101.

Need for Correction

As published, the final regulations (TD 9839), contains errors that may prove to be misleading and are in need of clarification.

Correction to Publication

Accordingly, the final regulations (TD 9839), that are the subject of FR Doc. 2018-17002, in the issue of August 9, 2018 (83 FR 39331), are corrected as follows:

1. On page 39331, in the third column, “**RIN 1545-BN41**” is corrected to read “**RIN 1545-BN33**”.

Martin V. Franks
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